## ABSTRACT OF THE DISCLOSURE:

The MRAM has a transistor for selection, a lower insulating interlayer, a first connecting hole, a first wiring formed on the lower insulating interlayer, a tunnel magnetoresistance device formed on the first wiring through an insulating film, an upper insulating interlayer, and a second wiring, in which a lower surface of the tunnel magnetoresistance device is electrically connected to the first connecting hole through a second connecting hole, and the tunnel magnetoresistance device, the insulating film and the first wiring have nearly the same widths along the second direction.